

# Appendix E: Budget Detail

**PERSONNEL: \$17,619**

25% of 1.0 FTE salary for Community Health Specialist III 10,630  
 Fringe Benefits 5,760

Ms. Lynda Blades, MPH, CHES, will serve as the Team Leader for the Project. Duties include: oversee contracts, develop RFP for mini-grants for community gardens, administer mini-grants, work with contractors and mini-grantees to develop workplans, lead marketing research group, collect evaluation information, provide technical assistance to contractors for management/budget and expenditure review, staff interdisciplinary policy team, coordinate and submit required reports, and communicate progress to NGA, Utah Department of Health, policy committee, partners and Governor's Office.

Indirect: 7.5% of salary and fringe benefits 1,229  
 See final 2 pages of Attachment E for State and Local Rate Agreement

**IN STATE TRAVEL: \$320**

Purpose of the travel: Technical assistance to contractors and mini-grantees, market research with community leaders and members, meetings with partners  
Destination: Salt Lake and Ogden County vicinities (1000 miles)  
Travelers: Team Leader and other involved UDOH staff  
Number of Individuals: 1-2  
Rate per Mile: \$.32  
Transportation Costs: \$.32 x 1000

**CONTRACTS: \$50,200**  
**See detail on Pages 3 and 4****OTHER EXPENSES****MINI GRANTS \$30,000**

10-15 mini grants for \$2,000-\$4,000 each for new community gardens or substantial improvements for existing gardens. UDOH process for RFPs will be used with criteria for awards developed by policy committee, WCG, and Team Leader.

**CURRENT EXPENSE \$1,779**

Telephone 210  
 Charges 25% of \$70/month x 12 months  
 Local and long distance calls and faxes for 0.25 FTE staff to maintain contacts and accomplish objectives.

**CURRENT EXPENSE continued**

Postage	100
Includes postage for correspondence, educational mailings and publicity to Policy Committee members and partners.	
Building Rent	132
25% of \$528 per cubicle/year	
Printing of flyers, posters, etc	200
For recruiting community members and leaders for marketing research	
Photocopy	120
\$10/month x 12 months	
Photocopy expenses for applications, reports, committee agendas and support materials, letters, articles, etc.	
Insurance and Bonds	61
Professional insurance assessed by state risk management	
25% of \$245 per person/year	
Data Processing	156
Widearea Network software license charges (charge set by UDOH) 25% of \$622 per person/year.	
Behavior Risk Factor Surveillance System Questions	\$800
\$400 per question X 2 questions for first 3 months for baseline assessment of public awareness of benefits of gardening and community gardening resources. Same questions will be asked during final 3 months of grant period; UDOH will provide match for follow-up questions.	
<b>TOTAL</b>	<b>\$99,918</b>

**ATTACHMENT E: Budget Detail - CONTRACTS****Page 3****1. Wasatch Community Gardens (WCG) Contract Budget**

	BUDGET	MATCH
<b>Staff</b>	13,500	4,000*
20 hrs. per week for 12 months for community garden specialist at \$13.00/hour. Specialist will be the WCG project leader, will help plan marketing strategies, identify and meet with community leaders/members, provide/coordinate technical assistance for gardens, and conduct workshops		
<b>Benefits for Staff</b>	2,100	640*
50% for 12 months at 16% of salary		
<b>Printed Program Materials</b>	1,000	
500 sets of materials at \$2.00 per community member (plan, plant, maintain, harvest)		
<b>Workshop Materials</b>	1,000	
500 sets at \$2.00 per set for at home gardeners (plan, plant, maintain and harvest)		
<b>Garden Leaders Development Meeting Supplies</b>	1,000	
Networking meetings and printed materials for community leaders (min-grant recipients) starting or running community gardens to form a community of support at regular meetings: \$125/mtg X 8 mtgs		
<b>Travel Reimbursement</b>	320	
instate mileage @ \$0.32/mile X 1000 miles for travel to meetings, gardening sites in Salt Lake and Weber Counties		
<b>Telephone</b>	180	
1/2 of Business Cell Phone Cost		
<b>Guest Presenters / Speakers</b>	500	
Local experts on various aspects of gardening, \$50 per speaker for 10 speakers and/or workshops		
<b>Tool Library</b>	5,600	
Will allow WCG to loan tools to low income families. See detail below		
<b>TOTAL</b>	25,200	4,640*

\*WCG executive director's estimated cost to supervise staff and project

**Tool Library**

Tool Shed					<b>Total</b>
Tuff shed or similar to store tools in central location					1,200
Shears					
4 pairs at \$25 each					100
Spades					
20 spades at \$20 each					400
Rakes					
20 rakes at \$20 each					400
Pruners					
20 pruners at \$20 each					400
Shovel (lg)					
20 shovels at \$20 each					400
Digging Forks					
20 forks at \$25 each					500
Trowel					
20 trowels at \$10 each					200
Weeding Tool					
20 weeding tools at \$10 each					200
Large tools					
variety of specialty shears, etc. 10 at \$50 each					500
Tiller					
3 tillers at \$300 each					900
Mower and/or edger (unused land is filled w/ weeds!)					
4 at \$100 (average)					400
<b>Total Tool Library</b>					5,600

**2. KUTV2: Check Your Health Media Partner Contract Budget**

	BUDGET		MATCH
KUTV 2 Gardening media message	\$20,000	Airtime, Production, Value-added	\$28,000
<u>KUTV2 is the Check Your Health media partner for the UDOH for healthy eating and physical activity messages</u> <u>\$20,000 of grant funds will be used for air time; KUTV2 will provide a 1:1 match for airtime,</u> <u>and provide \$8,000 in match for production of 30 second media message</u> <u>to promote gardening and community gardens and value added air time (interviews on magazine news shows, etc).</u>			
Univision TV: subcontract from KUTV2	\$5,000	Airtime, Value-added	\$7,000
<u>Univision is the Spanish language partner for Check Your Health; \$5,000 of grant</u> <u>funds will be used for air time for Spanish language media; Univision will provide</u> <u>a 1:1 match for airtime and the Spanish translation and value added air time.</u>			
TOTAL	25000	0	35000
All expenses are consistent with state fiscal guidelines.			



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center  
Financial Management Service  
Division of Cost Allocation

DCA Western Field Office  
50 United Nations Plaza, Room 347  
San Francisco, CA 94102

JAN 30 2006

Shari Watkins, CPA  
Dir. of Fiscal Operations  
Utah Department of Health  
Martha Hughes Cannon Building  
288 North 1460 West  
P.O. Box 144003  
Salt Lake City, UT 84114-4003

Dear Ms. Watkins:

A copy of an indirect cost Negotiation Agreement is attached. This Agreement reflects an understanding reached between your organization and a member of my staff concerning the rate(s) that may be used to support your claim for indirect costs on grants and contracts with the Federal Government. Please have the Agreement signed by a duly authorized representative of your organization and return it to me BY FAX, retaining the copy for your files. We will reproduce and distribute the Agreement to the appropriate awarding organizations of the Federal Government for their use.

An indirect cost proposal together with supporting information are required to substantiate your claim for indirect costs under grants and contracts awarded by the Federal Government. Thus, your next proposal based on your fiscal year ending 06/30/06, is due in our office by 12/31/06.

Sincerely,

Wallace Chan  
Director

Attachment

PLEASE SIGN AND RETURN THE NEGOTIATION AGREEMENT BY FAX

Phone: (415) 437-7820 - Fax: (415) 437-7823 - E-mail: dcaanf@psc.gov

# STATE AND LOCAL RATE AGREEMENT

EIN #: 87 6000545

DATE: January 25, 2006

DEPARTMENT/AGENCY:  
Utah Department of Health  
Martha Hughes Cannon Building  
288 North 1460 West  
P.O. Box 144003  
Salt Lake City

FILING REF.: The preceding  
Agreement was dated  
July 7, 2005

UT 84114-4003

The rates approved in this agreement are for use on grants, contracts and other agreements with the Federal Government, subject to the conditions in Section III.

## SECTION I: INDIRECT COST RATES\*

RATE TYPES: FIXED		FINAL	PROV. (PROVISIONAL)		PRED. (PREDETERMINED)	
TYPE	EFFECTIVE PERIOD		RATE (%)	LOCATIONS	APPLICABLE TO	
	FROM	TO				
FIXED	07/01/06	06/30/07	7.5	(1)	All	(A)
PROV.	07/01/07	06/30/09	7.5	(1)	All	(A)
PRED.	07/01/04	06/30/07	3.0	(2)	All	(B)
PROV.	07/01/07	06/30/08	3.0	(2)	All	(B)

- (A) All Programs except ED Restricted Programs  
(B) ED Restricted Programs Only

### \*BASE:

(1) Direct salaries and wages including all fringe benefits.

(2) Total direct costs excluding capital expenditures (buildings, individual items of equipment, alterations and renovations), that portion of each subaward in excess of \$25,000 and flow-through funds.

DEPARTMENT/AGENCY:  
Utah Department of Health  
Martha Hughes Cannon Building

AGREEMENT DATE: January 25, 2006

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SECTION II: SPECIAL REMARKS

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TREATMENT OF FRINGE BENEFITS:

This organization identified the cost of each fringe benefit separately as a direct cost when budgeting and charging fringe benefits under Federal projects. The fringe benefits listed below are treated as direct costs.

TREATMENT OF PAID ABSENCES:

Vacation, holiday, sick leave pay and other paid absences are included in salaries and wages and are claimed on grants, contracts and other agreements as part of the normal cost for salaries and wages. Separate claims for the costs of these paid absences are not made.

DEFINITION OF EQUIPMENT

Equipment is defined as tangible nonexpendable personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit.

The following fringe benefits are treated as direct costs:

FICA, WORKERS COMPENSATION, LIFE/HEALTH/DENTAL INSURANCE, UNEMPLOYMENT COMPENSATION, AND STATE RETIREMENT.

DEPARTMENT/AGENCY:  
Utah Department of Health  
Martha Hughes Cannon Building

AGREEMENT DATE: January 25, 2006

SECTION III: GENERAL

A. LIMITATIONS:

The rates in this Agreement are subject to any statutory or administrative limitations and apply to a given grant, contract or other agreement only to the extent that funds are available. Acceptance of the rates is subject to the following conditions: (1) Only costs incurred by the organization were included in its indirect cost pool as finally accepted; such costs are legal obligations of the organization and are allowable under the governing cost principles; (2) The same costs that have been treated as indirect costs are not claimed as direct costs; (3) Similar types of costs have been accorded consistent accounting treatment; and (4) The information provided by the organization which was used to establish the rates is not later found to be materially incomplete or inaccurate by the Federal Government. In such situations the rate(s) would be subject to renegotiation at the discretion of the Federal Government.

B. ACCOUNTING CHANGES:

This Agreement is based on the accounting system purported by the organization to be in effect during the Agreement period. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from the use of this Agreement require prior approval of the authorized representative of the cognizant agency. Such changes include, but are not limited to, changes in the charging of a particular type of cost from indirect to direct. Failure to obtain approval may result in cost disallowances.

C. FIXED RATES:

If a fixed rate is in this Agreement, it is based on an estimate of the costs for the period covered by the rate. When the actual costs for this period are determined, an adjustment will be made to a rate of a future year(s) to compensate for the difference between the costs used to establish the fixed rate and actual costs.

D. USE BY OTHER FEDERAL AGENCIES:

The rates in this Agreement were approved in accordance with the authority in Office of Management and Budget Circular A-87 Circular, and should be applied to grants, contracts and other agreements covered by this Circular, subject to any limitations in A above. The organization may provide copies of the Agreement to other Federal Agencies to give them early notification of the Agreement.

BY THE DEPARTMENT/AGENCY:

Utah Department of Health  
Martha Hughes Cannon Building

(DEPARTMENT/AGENCY)

*Shari A. Waters*

(SIGNATURE)

(NAME)

(TITLE)

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

*Wallace Chan*

(SIGNATURE)

Wallace Chan

(NAME)

DIRECTOR, DIVISION OF COST ALLOCATION

(TITLE)

January 25, 2006

(DATE) 1089

HHS REPRESENTATIVE: Helen Fung

Telephone: (415) 437-7820